arc invited from interested parties. The procedure has been reviewed it to ensure that undesirable elements do not get the licence. The licensee is required to deposit the security amount in advance and to certify that there is no criminal record against him/her, their associates or other close relatives connected with the business under the licence.

Excise Duty on Aerated Water

2233. SHRI GURUDAS DAS GUPTA:
SHRI V. NARAYANASAMY:

Will the Minister of FINANCE be pleased to state:

(a) the rates of excise duty on aerated water during the year 1991—94;

(b) the effective rate of excise duty when Government had changed levy of excise duty to ad-valorem, in the Finance Bill, 1994;

(c) whether the rate of excise duty on aerated water was lowered in 1995;

(d) if so, the reasons therefor;

(e) whether Government have changed levy of excise duty from ad valorem to tariff value with effect from November 1, 1995;

(f) if so, the reasons therefor;

(g) whether the amount of excise duty payable on tariff value basis, exceeds the amount of excise duty; and

(h) if so, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) and (b) The effective rate of excise duty on aerated water during the years 1991—94 and for the year 1994-95 are given in Annexure, *[See* Appendix 175, Annexure No. 51 also vide Question No. 2222|.

(c) Excise duty on aerated water was reduced in the Budget for 1995-96 from 50 per cent, to 40 per cent, ad-valorem.

(d) The effective rate of excise duty on aerated water at 40 per cent, ad-valorem was prescribed in the Budget for the year 1995-96, in accordance with the general policy of moving towards moderate rates of taxation.

(e) Levy of excise duty on aerated water continues to be on ad-valorem basis. Tariff values, however, have been fixed in lieu of assessable value under Section 4 of the Central Excises and Salt Act, 1994, for purposes of assessment to ad-valorem duty, with effect from November 1, 1995.

(f) Does not arise in view of (e) above.

(g) and (h) Tariff values have been fixed with effect from 1.11,1995 for certain categories of aerated waters for determining the excise duty payable thereon. For these categories of aerated waters, prior to 1.11.1995, excise duty was payable with reference to value determined under Section 4 of the Central Excises and Salt Act, 1944. A change in the basis of assessment makes it difficult to indicate generally whether or not the amount of excise duty payable on the basis of tariff value exceeds the amount of duty payable on the basis of value under Section 4 of the Central Excises and Salt Act, 1994.

Schemes for Powerloom Workers

2234. SHRI JANARDAN YADAV: Will the Minister of TEXTILES be pleased to state:

(a) whether Government have urged the State Governments to implement the schemes for the welfare of powerloom workers and also to provide insurance cover.

(b) if so, the reaction of State Government in this regard; and

(c) the details of assistance Government propose to give to State Governments for the purpose?

THE MINISTER OF STATE OF THE MINISTRY OF TEXTILES (SHRI KAMAL NATH): (a) Yes, Sir. The Union Government has urged the State Government to implement the Powcrloom Workers Insurance Scheme.

(b) Eight State Governments have